

Message Text

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PAGE 01 STATE 183556
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DRAFTED BY: IO/TRC:C R HARTLEY

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FM SECSTATE WASHDC

TO AMEMBASSY LONDON

AMCONSUL MONTREAL

UNCLAS STATE 183556

LONDON FOR SHIPPING ATTACHE; MONTREAL FOR US REP TO ICAO

FOLLOWING REPEAT USUN NEW YORK 02936 SENT ACTION SECSTATE INFO
PARIS, ROME, VIENNA, GENEVA 18 JUL 78

QUOTE UNCLAS USUN NEW YORK 02936

ROME FOR FODAG

PARIS FOR NESCO

VIENNA FOR IAEA

E.O. 11652: N/A

TAGS: AORG, UN

SUBJECT: UN ADMINISTRATION: PROVISIONAL CESSATION OF
REIMBURSEMENTS FOR LUMP-SUM PENSION PAYMENTS

THERE FOLLOWS TEXT OF DIRECTIVE TO THE STAFF ISSUED BY
SYG WALDHEIM ON 16 JULY UNDER DOCUMENT NUMBER ST/SGB/167:

BEGIN QUOTE:

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PAGE 02 STATE 183556

1. QUESTIONS HAVE BEEN RAISED RECENTLY AS TO THE LEGAL-
ITY OF REIMBURSING, OUT OF THE TAX EQUALIZATION FUND, THE
NATIONAL TAXES PAID BY RETIRED OR RETIRING STAFF MEMBERS
ON THE ONE-THIRD LUMP SUM PAYMENT WHICH THEY ARE ENTITLED
TO OPT TO RECEIVE OUT OF THE JOINT STAFF PENSION FUND.

2. CONSEQUENTLY, LEGAL OPINIONS ON THIS QUESTION WERE OBTAINED. THESE OPINIONS CONFIRM THAT THERE ARE SERIOUS GROUNDS FOR QUESTIONING THE LEGALITY OF THE PRACTICE REFERRED TO, WHICH HAS BEEN IN EFFECT FOR A NUMBER OF YEARS.

3. IT HAS, THEREFORE, BEEN DECIDED THAT IN ORDER TO CLEAR UP ANY DOUBTS AS TO THE LEGALITY OF THE PRACTICE, THE QUESTION SHOULD BE REFERRED IMMEDIATELY FOR AN ADVISORY OPINION TO THE UNITED NATIONS ADMINISTRATIVE TRIBUNAL. THE TRIBUNAL IS THEREFORE BEING ASKED TO EXAMINE AND ADVISE ON THE QUESTION AS A MATTER OF URGENCY.

4. UNTIL SUCH TIME AS THE TRIBUNAL HAS RENDERED ITS OPINION, IT WILL BE NECESSARY TO SUSPEND IMMEDIATELY, AS FROM 16 JULY 1978, FURTHER REIMBURSEMENTS OUT OF THE TAX EQUALIZATION FUND WITH RESPECT TO NATIONAL TAXES PAID BY RETIRED OR RETIRING STAFF MEMBERS ON ONE-THIRD LUMP SUM PAYMENTS RECEIVED OUT OF THE JOINT STAFF PENSION FUND.

5. THE FOREGOING DECISION DOES NOT AFFECT THE RIGHT OF STAFF MEMBERS TO EXERCISE THE OPINION OF WITHDRAWAL FROM THE PENSION FUND OF THE ONE-THIRD LUMP SUM PAYMENT. IT APPLIES EXCLUSIVELY TO THE QUESTION OF REIMBURSEMENT OF TAXES PAID ON THESE AMOUNTS FROM THE TAX EQUALIZATION

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PAGE 03 STATE 183556

FUND. END QUOTE. MC HENRY

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TEXT OF DIRECTIVE TO THE STAFF ISSUE
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